



Sen. Michael Noland

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09800SB1403sam002

LRB098 07189 HLH 44387 a

1 AMENDMENT TO SENATE BILL 1403

2 AMENDMENT NO. \_\_\_\_\_. Amend Senate Bill 1403 by replacing  
3 everything after the enacting clause with the following:

4 "Section 5. The Property Tax Code is amended by changing  
5 Sections 16-160, 23-5, and 23-20 and by adding Sections 21-387  
6 and 23-7 as follows:

7 (35 ILCS 200/16-160)

8 Sec. 16-160. Property Tax Appeal Board; process. In  
9 counties with 3,000,000 or more inhabitants, beginning with  
10 assessments made for the 1996 assessment year for residential  
11 property of 6 units or less and beginning with assessments made  
12 for the 1997 assessment year for all other property, and for  
13 all property in any county other than a county with 3,000,000  
14 or more inhabitants, any taxpayer dissatisfied with the  
15 decision of a board of review or board of appeals as such  
16 decision pertains to the assessment of his or her property for

1 taxation purposes, or any taxing body that has an interest in  
2 the decision of the board of review or board of appeals on an  
3 assessment made by any local assessment officer, may, (i) in  
4 counties with less than 3,000,000 inhabitants within 30 days  
5 after the date of written notice of the decision of the board  
6 of review or (ii) in assessment year 1999 and thereafter in  
7 counties with 3,000,000 or more inhabitants within 30 days  
8 after the date of the board of review notice or within 30 days  
9 after the date that the board of review transmits to the county  
10 assessor pursuant to Section 16-125 its final action on the  
11 township in which the property is located, whichever is later,  
12 appeal the decision to the Property Tax Appeal Board for  
13 review. In any appeal where the board of review or board of  
14 appeals has given written notice of the hearing to the taxpayer  
15 30 days before the hearing, failure to appear at the board of  
16 review or board of appeals hearing shall be grounds for  
17 dismissal of the appeal unless a continuance is granted to the  
18 taxpayer. If an appeal is dismissed for failure to appear at a  
19 board of review or board of appeals hearing, the Property Tax  
20 Appeal Board shall have no jurisdiction to hear any subsequent  
21 appeal on that taxpayer's complaint. Such taxpayer or taxing  
22 body, hereinafter called the appellant, shall file a petition  
23 with the clerk of the Property Tax Appeal Board, setting forth  
24 the facts upon which he or she bases the objection, together  
25 with a statement of the contentions of law which he or she  
26 desires to raise, and the relief requested. If a taxpayer

1 elects to make a partial payment of the tax due, as provided in  
2 Section 21-387, the taxpayer shall notify all taxing districts  
3 listed on the last available tax bill of the taxpayer's intent  
4 to pay the amount of tax due for the immediately preceding tax  
5 year or the amount of tax due for the year in which the appeal  
6 is made, minus the amount of tax attributable to any portion of  
7 the amount of the requested reduction in assessed valuation. If  
8 a petition is filed by a taxpayer, the taxpayer is precluded  
9 from filing objections based upon valuation, as may otherwise  
10 be permitted by Sections 21-175 and 23-5. However, any taxpayer  
11 not satisfied with the decision of the board of review or board  
12 of appeals as such decision pertains to the assessment of his  
13 or her property need not appeal the decision to the Property  
14 Tax Appeal Board before seeking relief in the courts. The  
15 changes made by this amendatory Act of the 91st General  
16 Assembly shall be effective beginning with the 1999 assessment  
17 year.

18 (Source: P.A. 91-393, eff. 7-30-99; 91-425, eff. 8-6-99.)

19 (35 ILCS 200/21-387 new)

20 Sec. 21-387. Partial payment of tax due. Beginning with the  
21 2015 tax year, when a petition filed by a taxpayer pursuant to  
22 Section 16-160 of this Code remains pending at the time the tax  
23 is due, the taxpayer may elect to (i) pay all of the tax due or  
24 (ii) pay the amount of tax due for the immediately preceding  
25 tax year. If the tax due for the immediately preceding tax year

1 exceeds the amount of tax due for the year in which the  
2 petition is filed, the taxpayer may elect to pay the amount of  
3 tax due for the year in which the petition is filed minus the  
4 amount attributable to any portion of the amount of the  
5 requested reduction in assessed valuation. For the 2015 tax  
6 year, the provisions of this section apply to property with an  
7 assessed valuation of less than \$300,000; for tax year 2016,  
8 the provisions of this section apply to property with an  
9 assessed valuation of less than \$600,000; for tax year 2017,  
10 the provisions of this section apply to property with an  
11 assessed valuation less than \$1,200,000; for tax year 2018, the  
12 provisions of this section apply to property with an assessed  
13 valuation of less than \$2,400,000: for tax year 2019 and  
14 thereafter, the provisions of this section apply to property  
15 with an assessed value of less than \$8,000,000. The taxpayer  
16 shall notify all taxing districts, as shown on the current tax  
17 bill, of the amount of tax paid.

18 (35 ILCS 200/23-5)

19 Sec. 23-5. Payment under protest. Except as provided in  
20 Section 23-7, beginning ~~Beginning~~ with the 1994 tax year in  
21 counties with 3,000,000 or more inhabitants, and beginning with  
22 the 1995 tax year in all other counties, if any person desires  
23 to object to all or any part of a property tax for any year, for  
24 any reason other than that the property is exempt from  
25 taxation, he or she shall pay all of the tax due within 60 days

1 from the first penalty date of the final installment of taxes  
2 for that year. Whenever taxes are paid in compliance with this  
3 Section and a tax objection complaint is filed in compliance  
4 with Section 23-10, 100% of the taxes shall be deemed paid  
5 under protest without the filing of a separate letter of  
6 protest with the county collector.

7 (Source: P.A. 88-455; 89-126, eff. 7-1195.)

8 (35 ILCS 200/23-7 new)

9 Sec. 23-7. Partial payment of tax due. Beginning with the  
10 2015 tax year, if a taxpayer objects to all or any part of a  
11 property tax for any year based on an assessment, the taxpayer  
12 may elect to (i) pay all of the tax due or (ii) pay the amount  
13 of tax due for the immediately preceding tax year. If the tax  
14 due for the immediately preceding tax year exceeds the amount  
15 of tax due for the year for which the tax objection complaint  
16 will be filed in compliance with Section 23-10, the taxpayer  
17 may elect to pay the amount of tax due for the year in which the  
18 tax objection complaint will be filed, minus the amount  
19 attributable to any portion of the amount of the requested  
20 reduction in assessed valuation. For the 2015 tax year, the  
21 provisions of this section apply to property with an assessed  
22 valuation of less than \$300,000; for tax year 2016, the  
23 provisions of this section apply to property with an assessed  
24 valuation of less than \$600,000; for tax year 2017, the  
25 provisions of this section apply to property with an assessed

1 valuation of less than \$1,200,000; for tax year 2018, the  
2 provisions of this section apply to property with an assessed  
3 valuation of less than \$2,400,000; for tax years 2019 and  
4 thereafter, the provisions of this section apply to property  
5 with an assessed value of less than \$5,000,000. If a taxpayer  
6 elects to make a partial payment of the tax due, the taxpayer  
7 shall notify all taxing districts listed on the current tax  
8 bill of the amount paid. Payment shall be made within 60 days  
9 from the first penalty date of the final installment of taxes  
10 for the year for which a tax objection complaint will be filed.

11 (35 ILCS 200/23-20)

12 Sec. 23-20. Effect of protested payments; refunds. No  
13 protest shall prevent or be a cause of delay in the  
14 distribution of tax collections to the taxing districts of any  
15 taxes collected which were not paid under protest. If the final  
16 order of the Property Tax Appeal Board or of a court results in  
17 a refund to the taxpayer, refunds shall be made by the  
18 collector from funds remaining in the Protest Fund until such  
19 funds are exhausted and thereafter from the next funds  
20 collected after entry of the final order until full payment of  
21 the refund and interest thereon has been made. Interest from  
22 the date of payment, regardless of whether the payment was made  
23 before the effective date of this amendatory Act of 1997, or  
24 from the date payment is due, whichever is later, to the date  
25 of refund shall also be paid to the taxpayer at the annual rate

1 of the lesser of (i) 5% or (ii) the percentage increase in the  
2 Consumer Price Index For All Urban Consumers during the  
3 12-month calendar year preceding the levy year for which the  
4 refund was made, as published by the federal Bureau of Labor  
5 Statistics. If the final order of the Property Tax Appeal Board  
6 or of a court results in a payment due, the taxpayer shall pay  
7 the amount due and interest thereon. Interest shall accrue from  
8 the date payment was made in accordance with Section 21 -387 or  
9 Section 23 -7 to the date payment, as ordered by the Property  
10 Tax Appeal Board or a court, is made at the annual rate of the  
11 lesser of (i) 5% or (ii) the percentage increase in the  
12 Consumer Price Index for All Urban Consumers, as issued by the  
13 United states Department of Labor, Bureau of Labor Statistics,  
14 during the 12-month calendar year preceding the levy year for  
15 which the payment is made.

16 (Source: P.A. 94-558, eff. 1-1-06.)".